

CERTIFICATE OF ATTEST EXPERIENCE (PRIVATE INDUSTRY OR GOVERNMENT)

This Form is to be COMPLETED and MAILED directly to the California Board of Accountancy (CBA) by the Employer

PRINT OR TYPE

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|---------------------------------------|---------|----------|--------|---------------------------------|
| FULL NAME OF APPLICANT: (No Initials) | (First) | (Middle) | (Last) | SOCIAL SECURITY # (Last 4 only) |
| | | | | XXX-XX-____ |

PERIOD OF EMPLOYMENT

List the dates applicant was under your supervision and obtained qualifying experience, as defined below.

| FULL TIME DATES | FROM (MO/DAY/YR) | TO (MO/DAY/YR) | PART-TIME DATES | FROM (MO/DAY/YR) | TO (MO/DAY/YR) | TOTAL PART-TIME HOURS |
|-----------------|------------------|----------------|-----------------|------------------|----------------|-----------------------|
| | / / | / / | | / / | / / | |

The experience required by Section 5095 of the California Accountancy Act (Accountancy Act) should be fulfilled primarily by financial statement audits and, secondarily, by other attest services (see Instructions, Section 2). Section 12.5 of the CBA Regulations establishes the attest experience requirement. **To be considered as qualifying, experience is that which enables the applicant to demonstrate the ability to understand the requirements of planning and conducting a financial statement audit or perform other attest services with minimum supervision that results in an opinion on full disclosure financial statements (see Instructions, Sections 1 and 2).**

Check either yes or no for each of the following items (A and B) to identify the experience of the applicant, while under your supervision, for purposes of qualifying the applicant for a CPA license.

QUALIFYING EXPERIENCE

Yes No

| | | | | |
|------|----|---|--|--|
| I. | A. | Does the applicant have experience in the planning of the audit, including the selection of the procedures to be performed? | | |
| | B. | In your opinion, did such experience demonstrate a satisfactory understanding of the requirements of planning an audit consistent with current practice standards and pronouncements of the profession? | | |
| II. | A. | Does the applicant have experience in applying a variety of auditing procedures and techniques to the usual and customary financial transactions included in financial statements? | | |
| | B. | In your opinion, did the application of the above-described procedures demonstrate satisfactory knowledge of current practice standards and pronouncements of the profession? | | |
| III. | A. | Does the applicant have experience in the preparation of working papers in connection with the various elements of I and II, above? | | |
| | B. | In your opinion, do the working papers demonstrate satisfactory knowledge of current practice standards and pronouncements of the profession? | | |
| IV. | A. | Does the applicant have experience in the preparation of written explanations and comments on the work performed and its findings? | | |
| | B. | In your opinion, do the written explanations and comments demonstrate satisfactory knowledge of current practice standards and pronouncements of the profession? | | |
| V. | A. | Does the applicant have experience in the preparation of and reporting on full disclosure financial statements? | | |
| | B. | In your opinion, did such participation demonstrate satisfactory knowledge of current professional standards? | | |

NUMBER OF HOURS

| VI. SUMMARY OF ATTEST EXPERIENCE HOURS (see Instructions, Section 3). | Audit | Other Attest | Review Services | Compilation |
|--|-------|--------------|-----------------|-------------|
| Experience in Planning the Audit or Other Attest Services (I. above) | | | | |
| Experience in Applying a Variety of Audit Procedures and Techniques on the Audit or Other Attest Services Procedures (II. above) | | | | |
| Experience in the Preparation of Working Papers on the Audit or Other Attest Services (III. above) | | | | |
| Experience in the Preparation of Written Explanations on the Audit or Other Attest Services (IV. above) | | | | |
| Experience in the Preparation of Full Disclosure Financial Statements (V. above) | | | | |
| Compilation Hours Obtained Prior to January 1, 2008 | | | | |
| Total | | | | |

VII. Is the applicant related to anyone in your firm? Yes ☐ No ☐ (If yes, explain relationship) _____

NOTES TO EMPLOYER COMPLETING Certificate of Attest Experience (Private Industry or Government).
See Instructions Sections 1, 2, and 3.

For the authorization to sign attest reports, applicants applying for licensure under either Pathway 1 or Pathway 2 **must** obtain a **minimum of 500** hours of qualifying attest experience.

Section 69 of CBA Regulations provides that the CBA may require an explanation of any representation made on the Certificate of Attest Experience (Private Industry or Government) and/or may inspect the documentation relating to the applicant’s fulfillment of the experience requirement.

Section 12.5 of the California Code of Regulations requires that private industry or government accounting experience be verified by the person supervising the experience and by a second person with a higher level of responsibility in the private industry company or government agency. If the owner of the private industry company signing the verification is also the person supervising the experience, no second signature is required. **Supervised experience means that the applicant’s supervisor shall have reviewed and evaluated the applicant’s qualifying work on a routine and recurring basis and shall have authority and oversight over the applicant.**

I hereby certify, under penalty of perjury under the laws of the state of California, that the applicant (1) has been employed by me or my business/agency for the period indicated herein, and (2) in the course of such employment has obtained the experience indicated on this Certificate of Attest Experience (Private Industry or Government).

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|--|---------------------|--------------------|
| BUSINESS/AGENCY NAME | BUSINESS TELEPHONE: | Area Code () |
| ADDRESS (INCLUDING CITY, STATE AND ZIP CODE) | | |

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|---|--|
| SIGNATURE #1 (Supervisor) (DO NOT USE BLACK INK) | LICENSEE SUPERVISOR – (Must be a licensee who supervised applicant) |
| PRINTED NAME | CERTIFICATE NO. CPA <input type="checkbox"/> PA <input type="checkbox"/> |
| DATE | U.S. STATE OF ISSUANCE _____ |
| | ARE YOU THE OWNER? YES <input type="checkbox"/> NO <input type="checkbox"/> |
| | If you are not the owner, Signature #2 section must be completed. |
| SIGNATURE #2 (DO NOT USE BLACK INK) | Must have a higher level of responsibility in the business/agency than signer #1. |
| PRINTED NAME | CERTIFICATE NO. (if applicable) _____ |
| TITLE | CPA <input type="checkbox"/> PA <input type="checkbox"/> |
| DATE | U.S. STATE OF ISSUANCE _____ |

PERSONAL INFORMATION COLLECTION AND ACCESS

The information provided in this form will be used by the California Board of Accountancy (CBA), to determine qualifications for a Certified Public Account License. Sections 5080 through 5095 of the Business and Professions Code authorize the collection of this information. Failure to provide any of the required information is grounds for rejection of the application as being incomplete.

Information provided may be transferred to the Department of Justice, a District Attorney, a City Attorney, or to another government agency as may be necessary to permit the CBA, or the transferee agency, to perform its statutory or constitutional duties, or otherwise transferred or disclosed as provided in Civil Code Section 1798.24.

Each individual has the right to review his or her file, except as otherwise provided by the Information Practices Act. Certain information provided may be disclosed to a member of the public, upon request, under the California Public Records Act.

The Executive Officer of the CBA is responsible for maintaining the information in this application, and may be contacted at 2000 Evergreen Street, Suite 210, Sacramento, CA 95815, telephone number (916) 263-3680 regarding questions about this notice or access to records.